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January 8, 2003

LARSON &TAYLOR ,PLC 1199 NORTH FAIRFAX ST. SUITE 900 ALEXANDRIA, VA 22314 US

Dear Sir/Madam,

This is to Deny your refund request in the amount of \$678.00, for patent/serial number 10018402.

Small entity status fee not refundable. The time has expired for the refund of this fee. A refund based on establishment of small entity status may only be obtained if a verified statement under 37 CFR 1.27 and a request for the refund of excess amount are filed within three months of timely payment of the full fee (37 CFR 1.28).

Sincerely

PCT - National

Refund Section, Office of Finance